G. R. S. IX-5]

Previous references.

G 7 175-16 No 12 B 7 Feb 7 1917.

File No. 175-16

1916

Serial Nos. 345

(G 7)

Later references.

G 7 247-18 Sl:1, B 7 Feb 7 1919.
166-18 a 1-5, B Nov 1919

GENERAL AND REVENUE SECRETARIAT.

P: 13-2

Serial Nos. 2

Part B for November 1917

SUBJECT.

Re constitution of the Local Audit Branch of the Comptroller's office.

Sl: 5. To

The Comptroller. No. 7C 22926 6. 11. 1917.

Prescribes the form of the Statement of loans to be submitted to Govt. stating that no other annual account need be sent and observes that in the opinion of Govt. a record in the Central office showing the important objections raised in local audit and the progress in their adjustment independently of the disposal of audit notes is necessary and the existing procedure may be continued.

W D 88—GPB—50,000—24-7-16

Sl: The Director

G. R. S. 11] 1916.

GENERAL AND REVENUE SECRETARIAT.

(97)

NOTES.

File No. 175-16

FILE HEADING.

Reconstitution of the Local Audit Branch of the Comptroller's office.

From

The Comptroller to Government.

No. 10392 / LAD 1215 Dated 26/29.5.17 Received 30.5.17

Diary No. 2980	Enclos.	Spare Copies.	Serial No. 3

BRIEF ABSTRACT OF LETTER.

S Referring to G.O.no 7e 4688-90 dt 23.2.17, suggests that the particulars required for the annual administration report may be obtained from the Presidents of Boards and that as objection books in the Central office will not serve any useful purpose, they need not be kept there.

NOTES AND ORDERS.

Submitted with the file relating to the G.O. R.No. 3168-16. dt 23-2-17. 2 To Sr IV for favour of opinion in respect para 1 of the Comptr's letter.

AAG 7/6

Copy of the recent circular issued by the Comptr. in the matter of M.C. accts

NOTES—First Sheet.

WD 1233—GPB—60,000—1-12-16—S

G. R. S. III-2]

General and Revenue Secretariat. | S. 7 File No. 175 of 1916.

Serial No.

and agreements of bank actions under clause (x) in the file

(1) 18/22-6-17

I.T. p. 987
I. Suppl.
Feb. 17
Feb. T

H. No. 3168-16.

L. T. Mis 8304-16

3. The G. O. of the 23rd Feb 1917 did not dispense with the submission of the monthly accounts to the Comptroller nor of the annual accounts by the Comptroller to Govt. The annual accounts of the Munis and Pt Funds have to be compiled by the Comptroller for the Revenue and Finance Accounts and the Comptroller may continue to submit the annual accounts to Govt, perhaps in a modified form if necessary, as heretofore. For consolidated reviews of the Admn Reports the receipt of consolidated accounts from the Comptroller is necessary.

A

27/6/16 To Comptr. with compliments. He is favored his opinion on the Admin's letter

Br II branch proposal at A.

27/6.

Freeman Typist

29.6.17.

For Secy

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

2980

G. R. S. III-2.

General and Revenue Secretariat. | 9.7 File No. 125 of 1916.

GEN. & REV. SEC. 11 AUG 1917

Serial No. R 16 9-8-17

5 Attention is invited to para 5 of Mr. Datta's note dated 18th November 1916 on the "Reconstitution of the Local Audit Branch of the Comptroller's Office". No consolidation of the accounts of Municipalities or District Boards, whether monthly or annually, is intended to be made in this office. There is no object in requiring this office to mak up an annual account from the individual accounts of the large number of Municipalities separately received. A District consolidation is necessary and this may be done in the District Office. Each Deputy Commissioner may be required to prepare an annual account for the District Board and the Municipalities in his District and if copies of these annual accounts are received in the ... Comptroller's Office and the Secretariat those Offices can use them for the Finance and Revenue Accounts and the Administration Report respectively.

M. Venkatasubbarao
Comptroller

7th August 1917

9

6 To Sec IV for favour of further remarks

DS

11.8.1917.

P.T.O.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | G. H. File No. 175 of 1916.

Serial No.

1/ Compilation of accounts has to be done in the account office and not in the Secretariat.

2/ The consolidated accounts received from the comptroller are the following.

I. Appendix XVI of the State Admn Report

II Statements of income and expenditure of Mund and Dt Funds (for the State) for the Mund and Dt Fund portions of the State Admn Report

III Consolidated annual Mund Account for the State

IV do Dt Fund Account

3/ Statements III and IV may be abolished if Govt decide to discontinue the issue of Consolidated Mund and Dt Fund Admn Report Reviews. Otherwise the

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

G. 7 File No. 175 of 191/.

Serial No.

Comptroller will have to make some arrangement for the compilation of the consolidated Accounts.

10. As regards statements I and II, they have to continue to be sent by the Comptroller. Their compilation can not be undertaken in the Local Fund Branch or the Admn Report Section of the Secretariat.

A The practice obtaining in the Madras Presidency may also be considered and the officer in charge of the Admn Report Section also consulted

13/8/17 (Brahm Tt)

14/8

11) To Under Secy Govt Legl Dept for information.

15/8.

12) Admn Report Section. Who usually furnishes the statements for the purposes of the Admn Report? Note the practice of previous years. Sec 5/9/17.

P.T.O.

G. Genl 451-17 & 719.

SECRETARIAT. V GENERAL 16 AUG. 1917

Admn. Rep. Sect. 2

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 175 of 1916.

Serial No.

(13) Usually, Br IV which prepares the sections on Dt Fund & municl admn gets the necessary accounts from the Comptroller along with appx XVI and then furnishes them to the A. R. Section for the purpose of the Genl Admn Report. This is the practice followed in the previous years.

(Sd. 6.9.17) Subdl

(14) Branch IV has to furnish the Administration Report Section with the portions of the Report noted above. Whether it gets the facts & figures from the Comptroller or from the local bodies it is ~~to be checked~~ the same so far as this section is concerned. ~~by Br IV~~.

~~Asst Secretary Br IV~~

To Asst Secretary Br II with compliments.

Sd 7/9/17

(15) Under para 363 of the Mul acct manual a report on the admn of each mut in each year shd be prepared and submitted by Govt in the manner prescribed in the Standing orders of Govt. App. B.

(16) From a reference to para 3 of the appendix B laying down the procedure for the submission of admin reports & annual accts it will be seen that from the Statements received from the individual mut Councils & information available in the Dy Comrs office, the President of the Dt municipality (The Dy Comr) shd prepare and consolidated report for each district and submit the same by Govt for review with Appx A annual acct.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S. 7

G. R. S. III-2]

General and Revenue Secretariat. | Ist File No. 175 of 1916.

Serial No.

In para 4 of that Appx the Compte is required to submit three statements viz:-

1) Statement of loans. XX

2) Statement of works executed out of Govt funds. XXI.

3) Consolidated statement of the expenditure of each H.T under the various sub-heads — Appx A

For the reasons given by the Compte in the letter under disposal it is not possible for the Compte to send statements (2) & (3).

As suggested there the Accountant of Districts should send the accounts in the forms used by Govt and as no audit is exercised in the central office there is no use in getting these accounts thro the Compte. Nor has the Compte any facility to prepare a consolidated Railway account. Similarly the Compte should not be asked to prepare the appendix XVI for the State admn report, for this is only an abstract of the annual accounts A required thereto already in the admn report of each Accountant —

There will be no objn to ask the Compte to send up statements of loans Appx XX as he can prepare it from the materials in the Loan Section of his office and if necessary it is of use in the State in revising the

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 175 of 1916.

Serial No.

operation of the local bodies —

17) A similar arrangement has been adopted in respect of D.C. funds acts.

18) If approved the compliments will be informed accordingly — and the attention of B.C. will be invited to the necessity of strictly observing the provisions of the Comptroller's Code in regard to the disbursement of the Audit Charges.

Cf G.O. 1502-9 dt 7/9/17 & G.O. 296-11-1 May P

I think for a long time to come

MS 4/10/17

The Comptroller's Code in regard to the disbursement of the Audit Charges. The proposal may perhaps be acceptable if renewed say 6 months or a year hence (Henry).

18 12.9.17

19) I agree with app. fin.

MS 4/10/17

SP

A draft letter is subd.

MS 11/10 (1st. member). 18 12.10.17.

13

Draft approved by the Joint Member 18.10.17

MS

To Dr IV for personal issue

18 19.10.17

PT 17/10

1529 18/10/17

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

52 File No. 975 of 1916.

Serial No.

Subd. Statements of Mund loans are received from the Dy comrs and with the Reports and the Comptroller need not send the statement of loans also. This Branch may depend entirely on figures furnished by the Presdts and Dy comrs.

DS Ahw
22/10/17

MK
28/10.

Recd 29-10-17

11 Subd. 2 Nil No harm in Comptr sending the Statements for purpose of Verification. Issue draft approved DS

MK
29-10-17

30/10/17

5 To the Comptroller No. H. 2272/10.11.17. Prescribe the form of the Statement of Loans to be submitted by Govt. Ref. The Rg other annual account need be sent. Observe That in the opinion of Govt a record in the central office showing the important objections raised in local audit & the progress in their adjustment independently of the disposal of audit notes is necessary & the existing procedure may be continued.

NOTE—Contn. sheet.

D 2980

C.F. 175-16
Ser: 3

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below, the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

10392

3 0 MAY 1917

No. L.A.D.1225

FORM

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 26 May *19*17.

M. N. Krishna Rao, Esq.,

~~DIWAN BAHADUR J. S. CHAKRAVARTI, Esq., M.A.,~~

Offg. *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To Rajamantrapravina Diwan Bahadur

J. S. Chakravarti, ..., Esq., M.A., F.R.A.S., etc.,

Secretary to the Government of Mysore,

Financial *Department.*

SIR,

With reference to Government order No.Fl.4689-90/G.F. 175-16-1 of the 23rd February 1917, sanctioning the discontinuance of the Review by this office of Municipal and District Fund Accounts and of the submission of monthly abstract accounts to Government, I have the honour to state that, as the annual accounts of District and Municipal Boards cannot also be submitted by this office ~~and~~ the particulars ~~referred~~ required for the annual administration reports may kindly be arranged to be obtained from the Presidents of the Boards.

2. The objection books have been ordered to be continued in the Local Audit Branch of this office to preserve continuity of action and enforce prompt attention to audit objections. As no audit of the Municipal and District Fund Accounts is conducted in this office the adjustments of overdrawals or short remittances cannot be watched by means of the objection books kept in the office. The action taken for removal of objection is capable of verification only during the next audit. This work has to be done by the Local Audit Staff when they next visit the place. Objection books in the central office

will

GPB—2,000—25-8-14

C. O. 42-Rec.—17]

.....Department.

191

FROM

DIWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

....., ESQ.,
Secretary to the Govt. of Mysore,
Jud *Dept.*

Dated
Despatched 29/8/14
Received
No..... 10392/1425

Subject matter.

Stating that annual accounts of municipal funds may hereafter be obtained from the Presidents and that objection statements need not be maintained in this office.

2.

will therefore not serve any useful purpose and they need not be kept there.

I have the honour to be,

S i r,

Your most obedient servant,

Offg. Comptroller.

RSK.

Tel 26.5.17

G. R. S. 26]

File No.

Serial No. 5

Diary No. of letter replied to D 5

No. H 2292

General and Revenue Secretariat

( )

, *the* *191* .

To & 6 November/17

The Comptroller

Sir,

With reference to your letter
No 10,392/L. AD. 1215 & 29th May
I am directed to state that
as suggested by you the
particulars required for the
annual administration repo
of Municipal and district
funds will be obtained from
the Presidents of the Boards
and that no annual accou
of these funds need be subm

over.

Date of issue 6 Nov 17

Signed by M Sivasivasingam

SUBJECT.

by you in future - except a statement of loans in the form appended

2. As regards your suggestion to discontinue the maintenance of objection books, Government consider that a record in the Central office shewing the important objections raised in local audit and the progress in their adjustment independently of the disposal of audit notes is necessary and the existing procedure may be continued.

Yours etc.

18
10-6-17

For Financial Secretary

Copy to Branch IV

12/10

18/10

List of enclosures

Copied by

Examined by

GPB—20,000—10-10-14

Statement of loans advanced to _____ and payment made towards repayment thereof and the balance remaining at the end of the year 19— 19 .

No	Names of —	For what purpose and on what terms each loan was obtained & the year in which taken	Total Cost of the work for which loan was granted	Portion of cost head as found in aid if any	The whole loan & the rate of interest		Govt order sanctioning each loan		Amount paid						Balance Still due		Remarks
									During the year of Report		Up to the end of the previous year		Total				
					Amount	Rate of interest	No	Date	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	